

AGENCY GOLD STAR CRITERIA**FISCAL YEAR: 2023**

Criteria	Due Date	Date written exception was granted by SARS
Verify funding techniques and clearance patterns to SARS for US Treasury-State Agreement as required by the CMIA.	TBD	
Record FY 2022 post-closing entries in R*STARS no later than the close of March.	4/14/2023	
Attend in-person training on GASB Statement Nos. 94 and 96	5/10/2023	
** OR **		
Notify SARS analyst that training has been viewed.	5/26/2023	
Attend in-person Year-end Close Training.	6/21/2023	
** OR **		
Notify SARS analyst that training has been viewed.	6/30/2023	
Close of Month 13: Last day for agencies to record year-end closing adjustments.		
All necessary accounting entries are to be completed correctly, unless written pre-approval for a post-close entry is received from SARS.	8/11/2023	
Complete and transmit to SARS the General Disclosures, Long-Term Debt Disclosures, and Agency Certification of Accuracy and Completeness.	8/18/2023	
Complete and transmit to SARS the Schedule of Expenditures of Federal Awards (including subrecipient pass-through information), SEFA Disclosures, and Agency Certification of Accuracy and Completeness.	8/18/2023	
Report FFP Rate to SARS for the SWCAP.	8/25/2023	
Agencies that prepare their own separate, audited financial statements submit a first draft to SARS.	9/15/2023	
State agencies (excluding PERS and Lottery) and DPCUs submit audited F/S and eliminating information to SARS	11/15/2023	
Report CMIA exceptions and interest calculations to SARS	12/1/2023	
PERS and Lottery submit audited F/S to SARS	12/1/2023	
Submit to SARS the A-87 reconciliation packet and agency financial statements for the SWCAP	12/8/2023	
No material audit adjustments made to agency accounting records.	12/31/2023	

All criteria are subject to agency applicability.

To earn the Gold Star, the agency must complete or meet **all** applicable Gold Star requirements.

Prepared by SARS

Updated 5/31/2023